

Dec. 31, 1984		Tax day for 1985 assessments and taxes (Sec. 211.2, Michigan Compiled Laws)
1985		
Feb. 2, 1985		Deadline for counties to file starting base studies with STC for all classifications in all units on Form L-4018.
Feb. 1		Deadline for counties to file amended starting base by single year, optional, additional study, with State Tax Commission.
Feb. 15		STC certifies DNR lands valuations to assessors (211.492).
Feb. 19		<u>Third Monday in Feb.:</u> Deadline for equalization director to publish in newspaper the tentative equalization ratios and estimated SEV multipliers (211.34a).
Feb. 20		Deadline for taxpayer filing of personal property statement with assessor (211.19).
Feb. 20		STC certifies metallic mineral property assessments to assessors (211.24).
March 4		<u>First Mon. in March:</u> The assessment roll is completed, certified by assessor, and subject to review (211.24).
March 5		<u>Tues. following first Mon. in March:</u> First meeting of the Board of Review (211.29)
March 11		<u>Second Mon. in March:</u> Second meeting of Board of Review (211.30).
April 1		<u>First Mon. in April:</u> Last day for completing assessment review (211.30a). Appeal from classification assigned to property must be filed with State Tax Commission within 30 days after the adjournment of the Board of Review (211.34c).
April 3		Township supervisor or assessor shall deliver completed assessment roll, as certified by Board of Review to the county equalization director not later than the tenth day after the adjournment of the board of review or the Wednesday following the first Monday in April, whichever date occurs first (211.30(4)).
April 9		<u>Tues. following second Mon. in April:</u> Board of Commissioners meets in equalization session (209.5). (See also 211.34). The clerk of each county shall file the tabular statement of county equalization adopted by the county board of commissioners on form L-4024, prescribed and furnished by the State Tax Commission immediately after adoption. County equalization must be completed and form L-4024 filed prior to the first Monday in May.
		* Assessor tabulates additions and losses for each separately equalized class for each local unit on Form L-4025. (211.34d)
April 15		<u>Third Mon. in April:</u> Allocation Board meets and receives budgets due this day (211.210). The equalization director files form L-4023 for each unit in the county with the STC no later than third Monday in April (211.150).
May 6		* <u>First Mon. in May:</u> Deadline for assessing officer to file the tabulation of the assessed valuation for each classification of property separately equalized with the county equalization director (211.34d(2) M.C.L.). <u>First Mon. in May:</u> Deadline for filing official county equalization report (L-4024) with State Tax Commission (209.5).
(MTT)		Appeal from county equalization to MTT must be filed within 30 days after adoption of equalization (205.735(3)).
May 13		<u>Second Mon. in May:</u> Preliminary State Equalization Report presented (209.2).
May 20		* <u>Third Mon. in May:</u> Allocation Boards must issue preliminary order (211.215). Form L-4028, pertaining to millage reduction fractions, completed by Co. Eq. Director with all information available within each single county. Copy of form L-4028 filed with State Tax Commission and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
May 28		<u>Fourth Mon. in May:</u> State Equalization Hearing - issuance of final order by State Tax Commission (209.4). (Fourth Monday a holiday; meeting on Tuesday.)
June 3		<u>First Monday in June:</u> Deadline for notifying protesting taxpayer in writing of Board of Review action (211.30).
June 3		Last day for hearing of Allocation Board (not less than 8 or more than 12 days after issuance of preliminary order) (211.215).

June 3 * County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified form L-4028 IC is filed with the County Treasurer on or before the first Monday in June (211.34d).

June 10 Allocation Board must issue final order not later than second Monday in June (211.216).

June 10 * County Treasurer on or before the second Monday in June certifies state equalized valuation for prior year and current year and the current year's additions and losses for each unit of local government and the current year's millage reduction fraction for each unit of local government.
(MTT) Appeal from millage allocation to Michigan Tax Tribunal must be filed within 30 days after issuance of final order (205.735(3)).

July 1 (MTT) Deadline for assessment petition to the Michigan Tax Tribunal (205.735(3)). Taxes due and payable in those jurisdictions authorized to levy summer tax, usually. Charter units may vary.

Sept. 16 Clerk of township or city delivers to supervisor or assessor a certified copy of all statements, certificates and records of vote directing moneys to be raised by taxation (211.36).
* Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34(1) M.C.L. and governing body certifies that rates comply with Section 31, Article 9, of Constitution.

Oct. 1 Supervisor or assessing officer not later than this date shall deliver to county clerk the certified copies of certificates for levying taxes (211.36).

Oct. Session Apportionment meeting of County Board of Commissioners. Examine certificates. Direct spread of taxes in terms of millage rates to be spread on State Equalized Valuations. County Prosecutor is obligated to furnish legal advice promptly regarding apportionment to County Board of Commissioners (211.37).
* County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and sections 211.34d, and 211.34(1) M.C.L. Board also receives certifications that truth in taxation hearings have been held if required (Sec. 211.24e).

Oct. 15 The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567).
The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax Property, to STC (207.666).

Dec. 2 Taxes due; are lien on real property. Tax levy reports to STC due. County Apportionment Report to STC due (211.40)(211.41)(211.43)(207.12).

Dec. 10 Tues. following the second Mon. in Dec.: (See Sec. 211.53b) Special Board of Review meeting may be convened to correct a mutual mistake or clerical error.

60 days (MTT) Appeal to Tribunal of a contested tax bill must be filed within 60 days after mailing of the tax bill for a tax that the taxpayer seeks to contest of tax bill (205.735(3)). (Limited to arithmetic errors).

Dec. 31 Tax day for 1986 taxes (211.2). County equalization studies for 1986 revised bases filed with STC.

* Requirements caused by Section 31 of Article 9 of State Constitution and by Section 211.34d and 211.34(1) M.C.L. as amended.